
STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Part 2

Amendment of secondary legislation relating to value added tax

Part 12 (valuation of acquisitions)

54. In regulation 97(1)(1) (valuation of acquisitions)—

- (a) for “the United Kingdom from another member State” substitute “Northern Ireland from a member State”;
- (b) in sub-paragraph (a), for “the United Kingdom” substitute “Northern Ireland”;
- (c) in sub-paragraph (b), for “Economic Community” substitute “EU”.

(1) Relevantly amended by [S.I. 2011/1043](#) and [2019/59](#). The amendment made by the latter instrument is not yet in force and is omitted by this instrument.